

**INDUSTRY CIRCULAR**

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION

Industry Circular No. 57-18

July 8, 1957

**CONSOLIDATION OF PACKAGED DISTILLED SPIRITS**

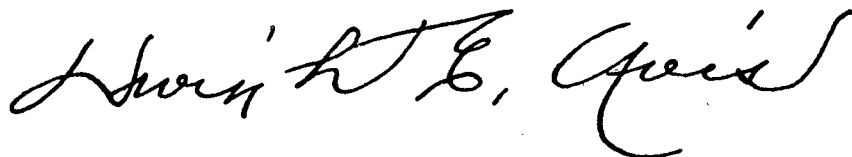
**Proprietors of internal revenue bonded  
warehouses, and others concerned:**

**Purpose.** The purpose of this industry circular is to inform you that the amendments to warehousing regulations (26 CFR Part 225), which were published in the Federal Register on February 5, 1957, in the form of a notice of proposed rule making, have been adopted, with one major change, by Treasury Decision 6241, effective June 29, 1957. The notice of proposed rule making was discussed in Industry Circular No. 57-4, dated February 13, 1957.

**"Open-end" tanks.** After publication of the notice it was determined that the requirements concerning deposits in tanks were unnecessarily restrictive. Accordingly, the proposal was modified so that tanks used for consolidation and tanks used for storage need not be emptied before an additional lot of spirits can be deposited therein, if the spirits in the lot to be added are homogeneous with the spirits in the tank and, except in the case of spirits that had been produced at 190° or more of proof (neutral spirits), are of the same distilling season. The amendment provides that spirits in such tanks will be accounted for on a first-in, first-out basis, by lots.

**Form 2323.** A new form, "Consolidation of Packaged Distilled Spirits," is prescribed for use by proprietors when distilled spirits in packages are to be dumped for consolidation.

**Inquiries.** Inquiries regarding this industry circular should refer to the number shown in the heading, and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division